

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
-----X	Chapter 11 Case No.
	08-13555 (JMP)
	(Jointly Administered)
	Ref. Docket No. 15219

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

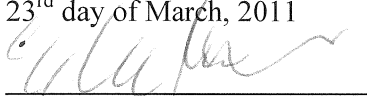
PANAGIOTA MANATAKIS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On, March 22, 2011, I caused to be served the "Supplemental Second Application of Gibson, Dunn & Crutcher LLP, as a 327(e) Professional, for Allowance of Interim Compensation for Services Rendered and for Reimbursement of Actual and Necessary Expenses Incurred from February 1, 2010 through May 31, 2010," dated March 21, 2011 [Docket No. 15219], by causing true and correct copies to be:
 - a. enclosed securely in separate postage-prepaid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit A,
 - b. delivered via electronic mail to those parties listed on the annexed Exhibit B,
 - c. copied to CD and delivered via overnight mail to the United States Bankruptcy Court, Southern District of New York, Attn: The Honorable James M. Peck, One Bowling Green, Courtroom 601, New York, NY 10004, and
 - d. copied to CD and delivered via overnight mail to the Office of the US Trustee, Tracy Hope Davis, Esq., Elisabetta G. Gasparini, Esq., Andrea B. Schwartz, Esq., 33 Whitehall Street, 21st Floor, New York, NY 10004, on March 15, 2011.

3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”


Panagiota Manatakis

Sworn to before me this
23rd day of March, 2011



Notary Public

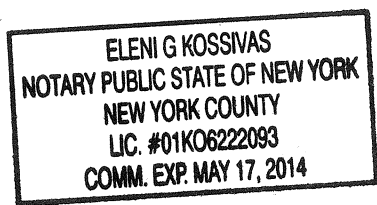


EXHIBIT A

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EXHIBIT B

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